## CLAIMS

1. A polarizing element comprising a polarizer, a negative C plate, a positive A plate, and a positive C plate each arranged on one side of the polarizer, wherein:

the positive A plate is arranged between the polarizer and the positive C plate such that a slow axis of the positive A plate is substantially perpendicular to an absorption axis of the polarizer; and

the positive C plate has  $Rth_{PC}$ [ 590] of -60 nm or less.

- 2. A polarizing element according to claim 1, wherein the negative C plate has  $Rth_{NC}[590]$  of 30 nm to 200 nm.
- 3. A polarizing element according to claim 1 or 2, wherein a sum of  $Rth_{NC}$ [ 590] of the negative C plate and  $Rth_{PC}$ [ 590] of the positive C plate is -150 nm to -30 nm.
- 4. A polarizing element according to any one of claims 1 to 3, wherein the negative C plate comprises a polymer film containing as a main component at least one thermoplastic resin selected from the group consisting of a cellulose-based resin, a polyamideimide-based resin, a polyether ether ketone-based resin, and a polyimide-based resin.

- 5. A polarizing element according to any one of claims 1 to 4, wherein the positive A plate has Repa[ 590] of 60 nm to 180 nm.
- 6. A polarizing element according to any one of claims 1 to 5, wherein the positive A plate comprises a stretched film of a polymer film containing a styrene-based resin.
- 7. A polarizing element according to any one of claims 1 to 6, wherein the positive C plate comprises a solidified layer or cured layer of a liquid crystal composition containing a liquid crystal compound in homeotropic alignment.
- 8. A polarizing element according to claim 7, wherein the liquid crystal composition comprises a liquid crystal compound having at least one polymerizable functional group in a part of a molecular structure.
- 9. A polarizing element according to claim 7 or 8, wherein the solidified layer or cured layer of a liquid crystal composition containing a liquid crystal compound in homeotropic alignment has a thickness of 0.6  $\mu m$  to 20  $\mu m$ .
- 10. A liquid crystal panel comprising the polarizing element according to any one of claims 1 to 9 and a liquid crystal cell.

- 11. A liquid crystal panel according to claim 10, wherein the liquid crystal cell comprises a liquid crystal layer containing nematic liquid crystals in homogeneous alignment in the absence of an electrical field.
- 12. A liquid crystal television comprising the liquid crystal panel according to claim 10 or 11.
- 13. A liquid crystal display apparatus comprising the liquid crystal panel according to claim 10 or 11.